

USM REQUEST FOR TUITION REMISSION

Each USM Employee or Retiree seeking tuition remission for self, a spouse or child shall complete this application and accompanying certification to provide the information necessary to comply with both the USM-BOR Tuition Remission policies (VII-4.10; VII-4.20) and Internal Revenue Service regulations regarding the income tax law status of the tuition remission benefit requested by the employee. This page provides the information necessary to ascertain eligibility and process the request; additionally the employee/retiree is also required to complete and sign the Affidavit for tax status of the tuition remission recipient. Upon obtaining departmental authorization, the employee/retiree must present this request to the employing Institution Human Resources Office for approval. A new request must be completed for each semester/session. If the student is registering at multiple Institutions, a separate request must be completed for each Institution. 1. Calendar Year: 20 Semester for which tuition remission is requested (enrollment term) □ Fall □ Winter □ Spring □ Summer □ Other (include summer session # if institution has more than one Summer Session) 10. Student Name (Spouse/Child): (Last Name, First Name) **2. Employee Name:** (Last Name, First Name) 3. Employee SSN: 11. Student SSN (Spouse/Child): 4. Employee Date of Hire: 12. Student is Employee's: ☐ Opposite Sex Spouse □ Child Month/Day/Year ☐ Same Sex Spouse Do you have prior USM Service/dates? Yes No 5. Complete if employee is retired or deceased: 13. Student's Date of Birth: (Required for a child - if employee or Month/Day/Year spouse of employee, leave blank) ___/__/__ □ Retired Month/Day/Year / / □ Deceased 6. Active Employee is Employed: □ Full time □ Part time 14. Student Enrollment Status: Enter % employed if less than full time % ☐ Undergraduate ☐ Freshman □ Sophomore ☐ Junior ☐ Senior Retired or deceased employee was employed: ☐ Graduate □ Full time □ Part time Enter % employed if less than full time 7. Employee Status: **15.** Academic Program: student - spouse/child of employee must complete this section if employee began USM employment on or after □ Nonexempt □ Contingent Catg. II □ Grad. Asst. 1/1/1990) □ Exempt □ Retiree ☐ Grad. Research Asst. \square Fellow □ Faculty ☐ Grad. Teaching Asst. 8. Employee's Home Institution: 16. Institution where employee/student is registered: \square BCCC \square BSU \square CSU \square FSU □ MIANR-AES \square BCCC \square BSU \square CSU □ FSU \square MSU □ MIANR-UME/CES □ MSU \square SU \square SMCM \square SU \square SMCM \Box TU \square UB □ UMB \square UMBC \square UMCP \Box TU \square UB \square UMB □ UMB-MIEMSS □ UMES □ UMUC \square UMBC \square UMBI \square UMCES \square UMCP \square UMES ☐ For Grad Assistants: Check box if your course is held at a different Institution from where you registered for the course (ie: an inter-institutinl course). □ UMUC □ USMO ☐ Check if student applied, but was not admitted to, the Home Inst. 17. Number of credit hours to be remitted: 9. Employee's Institution Work Address: List account number(s) from which employee is paid: Employee's Work Phone #: **Employee's Institution E-mail Address:** 18. Institution transfer of funds: Yes

Please continue on to the TR Affidavit - complete and sign. This TR Request shall not be processed without the completed and signed TR Affidavit.

(To be completed by Institution HR Benefits Coordinator)



USM REQUEST FOR TUITION REMISSION – AFFIDAVIT (A) TAXABILITY FOR SELF, SPOUSE OR CHILD

EMPLOYEE NAME:	DEPENDENT CHILD/SPOUSE NAME:
determine whether the Institution Federal Internal Revenue rules. In retiree, spouse or child who quali specific IRS rules govern the taxa of divorced and separated parents. http://www.usmd.edu/usm/adminf This affidavit is necessary to contact the contact of th	ed by all employees and retirees requesting TUITION REMISSION (TR) to must treat the requested TR as taxable income to the employee or retiree under a most cases, TR is not taxable for undergraduate courses taken by an employee, fies as the employee's dependent under federal tax law standards. In addition, bility of TR for graduate education, same sex spouses and their children, and children. Those rules are summarized on a Tax Chart on the USM's Website at: Finance/tuitiontax.pdf Employee Finance/tuitiontax.pdf Employee Finance/tuitiontax Finance/tuition
1. UNDERGRADUATE TUITIO initial ALL applicable statement	ON REMISSION FOR A SPOUSE - If you are seeking TR for your spouse, ts:
effective marriage, and (b) I am seeking TR for my sa return for the 20 calenda I am seeking TR for my sa return for the 20 calenda HR Office as soon as possible.	whom I am requesting TR: (a) is my spouse and that we have entered a legally that we are not estranged, and that he/she does not maintain a separate domicile. The sex spouse whom I do not intend to claim as my dependent on my federal tax ar year, and I understand that the value of the TR is taxable income to me. The me sex spouse whom I intend to claim as my dependent on my federal income tax ar year. If I do not claim my spouse as a dependent for this tax year, I will notify my ble and no later than 15 days of filing my tax return, and I understand that the value of isidered taxable income to me.
2. UNDERGRADUATE TUITI	ON REMISSION FOR A CHILD -
return for the year 20,I certify that the person for and that I intend to claim the If I do not claim my child above, I will notify my HR	raduate TR for a child whom you will claim as a dependent on your income tax initial the following: whom I am requesting TR is my biological child, stepchild or legally adopted child e child as my dependent on my federal income tax return for the 20 calendar year. as a dependent on my income tax return for the 20 calendar year as indicated to Office as soon as possible and no later than 15 days of filing my tax return, and I my child's TR will be considered taxable income to me.
tax return for the year 20_ (i) I certify that the person child, and (b) I do not intercalendar year, and (c) I undercalendar year, and (d) I undercalendar year, and (e) I undercalendar year income tax return this parent (e) the child's parent (e) the child's for the 20 calendar year law, (i.e., not a same sex spanyear, I will notify my HR (e)	raduate TR for a child whom you will NOT claim as a dependent on your income, initial ONE applicable statement: for whom I am requesting TR (a) is my biological child, stepchild or legally adopted and to declare my child as a dependent on my federal income tax return for the 20 erstand that the value of my child's TR will be considered taxable income to me. OR d to declare my biological child, stepchild or legally adopted child as a dependent on arm for the 20 calendar year, (a) I am currently divorced or separated from the sother parent will claim the child as a dependent on his/her federal income tax return r, and (c) my marriage to the other parent was one that is recognized under federal income). If the child's other parent does not claim my child as a dependent for this tax Office as soon as possible and no later than 15 days of the filing of the tax return of d I understand that the value of my child's TR will be considered taxable income to

3. TUITION REMISSION FOR GRADUATE EDUCATION - If you are seeking TR for grad for yourself or a family member, initial ONE applicable statement:	duate education
I am applying for TR for my own education in courses at the graduate level, and the courses of "working condition fringe benefit," which means: the courses are required by law or the Inst keep my present job OR maintain or improve skills required for my current employment, AN not qualify for the minimum educational requirements for my current position, AND the course for a new trade or business.	itution for me to D the courses will
I am applying for TR for my own education in courses at the graduate level which do not qua condition fringe benefit" as that term is used in the Internal Revenue Code, and I understand for the value of the TR that may exceed \$5,250.	
I am applying for TR for the education of my spouse or child in courses at the graduate level, that I will be taxed for the full value of the TR.	and I understand
4. GENERAL ACKNOWLEDGEMENTS - All applicants must INITIAL EACH of the follow	wing:
I understand that the following requirements are applicable to my application for and receipt of Tui a. I have read and I understand the relevant USM-BOR TR policies (VII-4.10 and VII-4.20), http://www.usmd.edu/regents/bylaws/SectionVII/ and the USM Tuition Remission—Deadl Restrictions Chart, which appears at: http://www.usmd.edu/usm/adminfinance/tuitionchart b. To the extent that any TR is taxable income under IRS regulations, the value of the TR wi salary for taxation over designated pay periods during the semester when TR is used, accordi set by the State Central Payroll Bureau c. I understand that the Institution where student registers for courses has final approval a request.	which appear at ines And pdf ll be added to my ng to the schedule
 5. I HEREBY SOLEMNLY AFFIRM UNDER PENALTIES OF PERJURY THAT: a. The information given above is true and accurate; b. I understand that willful falsification of information in this Affidavit can result in referral for prosecution, full disciplinary action by the Institution, and civil action by the Institution to reit may incur because of such a false statement; and c. For compliance and audit purposes, I agree to provide to the Institution a copy of any documer relevant tax returns) that the HR Office deems necessary to ascertain my eligibility or the tax or child. I understand that failure to timely provide all requested information will result in the value of the TR as taxable income to me. d. I understand that I must notify the HR Office no later than 15 days of my first becoming aw the information that I have provided in this Affidavit and as a result, I understand that the value to notify the Institution of any changes may be considered willful falsification, to be in item b. of this section. 	entation (including status of my spouse e Institution treating are of any change in value of the TR may ther understand that
Signature of Employee:	Date:
Signature of Department Head/Designee:	Date:
Signature of Human Resources Representative at Employing Institution:	Date:

TAX CHART – USM TUITION REMISSION

Eligibility for tuition benefits must be determined under USM-Board of Regents Policies VII-4.10 and VII-4.20. This chart provides a general overview of the taxability of various types of tuition remission. It does not constitute tax advice. Each employee or recipient of tuition remission is strongly encouraged to discuss all questions related to tax liability with his or her accountant or tax advisor.

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Who is the Student?	Undergrad or Graduate?	Taxable or Not Taxable for federal	Special Notes		
		income tax purposes			
1. Employee/Retiree	Undergraduate (all courses)	Not Taxable			
2. Employee (does not include Retiree)	Graduate (work related)	Not Taxable (see note)	Graduate: MUST qualify as a working condition fringe benefit, not to meet minimum job qualifications or qualify for a new trade or business as defined in Affidavit-A, Section 3		
3. Employee/Retiree	Graduate (not work related)	First \$5,250 is Not-Taxable. Any amount over \$5,250 is TAXABLE			
4. Spouse, Widow/er, or Child of Employee/Retiree*	Graduate	TAXABLE			
5. Spouse (legally recognized under federal law) or widow/er (whose marriage to Employee/Retiree* was legally recognized under federal law)	Undergraduate	Not-Taxable	Federal law determines the federal tax treatment of tuition benefits for spouses.		
 6. Federal tax dependent who is Employee's/Retiree's*: Spouse (recognized by MD law but not federal law, such as a same sex spouse) Son/Daughter Stepson/Stepdaughter Legally adopted Son/Daughter 	Undergraduate	Not-Taxable	Employee/Retiree must claim the student as a dependent on the employee's federal tax return for the year in which tuition remission is granted.		
7. Employee's/Retiree's*: Son/Daughter Stepson/Stepdaughter Legally adopted Son/Daughter If Employee/Retiree is divorced/separated from child's other parent who claims child as a tax dependent	Undergraduate	Not-Taxable	Divorced/separated spouse must claim the student as a dependent on his/her federal tax return for the year in which tuition remission is granted to the employee/retiree.		
 8. Employee's/Retiree's*: Spouse (recognized by MD law but not federal law, such as a same sex spouse), or Son/Daughter; Stepson/Stepdaughter; or Legally adopted Son/Daughter if student is NOT described in any of the preceding categories Who is NOT A TAX DEPENDENT of Employee/Retiree for year benefits are received 	Either	TAXABLE	ALL tuition remission for a child of any age not claimed as the employee's/retiree's tax dependent is taxable, except for a child of divorced or separated parents, (see row 7). All tuition remission for a same sex spouse who is not the employee's/retiree's tax dependent is taxable.		

^{*} Includes a deceased employee or deceased retiree

Note: This chart and Tuition Remission Policies VII-4.10 and VII-4.20 **DO NOT** apply to a Graduate Student who is a Teaching Assistant or Research Assistant